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March 2, 2005

Valerie A. King Philip Morris USA, Inc. 615 Maury Street Richmond, VA 23224

RE:

A Multi-Center Study to Determine the Exposure to Cigarette Smoke of Adult U.S.

Smokers who Spontaneously Switched to Lower or Higher FTC Tar Delivery Cigarettes.

Dear Ms. King,

Please find enclosed one (1) fully executed original of the Letter of Indemnification for the above referenced study. I have retained the other original for my records.

On behalf of Dr. Griffith, the staff of nTouch Research Corporation, and myself I would like to thank you for your continued consideration. If you have any questions, please feel free to contact me at (281) 376-2081.

Sincerely,\_

Katherine H. Shallington, RN, BSN

Contracts Administration Manager

Atlanta, GA; Chicago, IL; Dallas, TX; Houston, TX; Huntsville, AL; Kansas City, MO; Marietta, GA; Melbourne, FL; Oklahoma City, OK; Peoria, IL; Pittsburgh, PA; Raleigh, NC; San Diego, CA; South Bend, IN; St. Petersburg, FL; Washington, DC

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